Memorandum on the Allocation Of the Federal Tax Burden by State

Fiscal Years 1988-1990

Information on the amount of Federal taxes collected in each state is published by the Internal Revenue Service (IRS). Unfortunately, the data are not designed to reveal the geographic origin of the taxes in terms of the ultimate incidence or burden. The collections data reflect merely the location of the IRS office where the taxes are paid.

The Tax Foundation, in cooperation with other organizations, has developed a special allocation methodology to distribute the Federal tax burden by state. This allocation determines the geographic origin of Federal taxes to show where the burden of these taxes is actually borne.

The distribution of the Federal tax burden, both "Federal funds" (excluding trust fund taxes) and total taxes (including trust funds) as estimated for fiscal years 1988-90, is given in Table 1. The "total tax burden" is consistent with the official unified budget concept introduced with the 1969 Budget. The allocation of the Federal tax burden assists in approximating the total tax burden of the new FY 1990 Federal Budget for a given state. Tables 2, 3, and 4 provide a ten year history of state total Federal tax burden and the per capita burden.

The bases used for estimating tax burdens appear in Schedule A. Essentially the same method and bases have been used for the derivation of these estimates for the past 25 years. However, certain changes in the bases of allocation for certain taxes limit the comparability of current estimates and those of prior years:

a) Substitution of total property income for dividend income in allocating one-half the corporation income tax (1966).

b) Elimination of personal income as the base for allocating excise tax on alcoholic beverages (1972). Inclusion of the adult population as part of the base for allocating excise tax on alcoholic beverages (1987).

c) Inclusion of state unemployment taxes deposited with the Treasury in the total tax burden (1969).

d) Inclusion of taxes earmarked for the Airport and Airway Trust Fund, established in 1971, in the total Federal tax burden rather than in the Federal fund estimates for "other excises and customs" (1972).

Further explanation of the formula — its derivation, uses, and limitations — is contained in Tax Foundation's Research Aid No. 5, Federal Tax Burdens in States and Metropolitan Areas, April 1974 (price $4.00 + $1.00 postage and handling).

The Tax Foundation is a nonprofit, nonpartisan research and public education organization founded in 1937 to monitor the tax and spending activities of Federal, state, and local governments. Its mission is summed up in the motto: "Toward better government through citizen understanding."

March 1989

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SCHEDULE A

BASES FOR ALLOCATING THE FEDERAL TAX BURDEN BY STATE
Fiscal Years 1988-90

Tax	Base
FEDERAL FUND TAXES:	
Individual income	Individual income tax liability (1986) adjusted by 1987 changes in personal income (Internal Revenue Service)
Corporate income	1/2 personal income (a) (1987) 1/2 property income (1987) (Department of Commerce)
Alcoholic beverages	1/2 total adult population; July 1, 1987 1/2 consumption data (1987) (U.S. Brewers Association)
Tobacco	Total adult population; July 1, 1987
Estate and gift	Six-year total of estate and gift tax collections (1982-1987) (Internal Revenue Service)
Other excises and customs	Disposable personal income (1987) (Department of Commerce)
TRUST FUND TAXES:	
Old-age, survivors, disability and hospitalization insurance; railroad retirement; and Federal unemployment insurance	1/2 personal income (1987) 1/2 personal contributions for social insurance (b) (1987) (Department of Commerce)
State unemployment insurance taxes deposited with Treasury	Unemployment tax collections (1987) (Department of Labor)
Highway trust fund	
Gasoline, diesel, special fuels, lubricating oil, and heavy vehicle use	Motor fuel excise data (1987) (Department of Transportation)
Trucks and buses, parts and accessories tires, tubes, and tread rubber	Truck and bus excise data (1987) (Department of Transportation)
Airport and airway trust fund, black lung disability trust fund, and other trust funds	Disposable personal income (1987) (Department of Commerce)

(a) Personal income by place of residence.
(b) Adjusted for place of residence.
Source: Tax Foundation, Incorporated, March 1989

TABLE 1

ESTIMATED TOTAL AND PER CAPITA TAX BURDEN BY STATE
FISCAL YEARS 1988-1990
($Millions except per capita)

	TOTAL TAX BURDEN			FEDERAL FUNDS TAX BURDEN			PER CAPITA BURDEN			STATE RANK 1989	
	1988	1989	1990	1988	1989	1990	1988	1989	1990	TOTAL	PER CAPITA
U.S.Total	$884,364	$949,627	$1,032,453	$535,803	$569,943	$624,942	$3,598	$3,825	$4,118	---	---
Alabama	10,775	11,576	12,579	6,257	6,647	7,287	2,622	2,799	3,024	25	41
Alaska	2,269	2,430	2,637	1,310	1,391	1,527	4,163	4,301	4,501	46	9
Arizona	10,964	11,788	12,825	6,679	7,107	7,792	3,142	3,278	3,461	24	34
Arkansas	5,852	6,290	6,823	3,250	3,456	3,789	2,446	2,623	2,841	32	48
California	113,203	121,620	132,307	68,748	73,134	80,196	4,006	4,214	4,488	1	11
Colorado	11,564	12,423	13,510	6,996	7,444	8,164	3,447	3,637	3,886	22	21
Connecticut	17,979	19,295	21,027	11,934	12,693	13,923	5,575	5,959	6,466	15	1
Delaware	2,788	2,996	3,255	1,594	1,696	1,859	4,283	4,553	4,894	44	8
Florida	45,687	49,109	53,515	30,567	32,568	35,704	3,692	3,857	4,084	5	17
Georgia	20,286	21,791	23,693	12,116	12,876	14,120	3,203	3,381	3,612	12	29
Hawaii	3,755	4,034	4,388	2,207	2,347	2,574	3,414	3,612	3,866	41	24
Idaho	2,521	2,707	2,934	1,357	1,444	1,583	2,509	2,673	2,876	45	47
Illinois	46,237	49,609	53,920	28,160	29,956	32,848	3,986	4,270	4,634	4	10
Indiana	17,634	18,954	20,622	10,682	11,360	12,458	3,186	3,422	3,720	16	26
Iowa	8,613	9,254	10,043	4,944	5,268	5,774	3,052	3,292	3,588	30	33
Kansas	8,424	9,055	9,841	4,977	5,299	5,811	3,382	3,613	3,902	31	23
Kentucky	9,755	10,471	11,372	5,742	6,105	6,692	2,612	2,798	3,032	26	42
Louisiana	11,240	12,057	13,082	6,579	6,994	7,664	2,520	2,705	2,936	23	45
Maine	3,702	3,975	4,318	2,207	2,348	2,574	3,095	3,301	3,560	42	32
Maryland	19,810	21,299	23,199	12,180	12,952	14,207	4,325	4,606	4,969	13	6
Massachusetts	27,402	29,422	32,033	17,317	18,419	20,202	4,668	4,999	5,430	10	4
Michigan	34,147	36,609	39,749	20,145	21,421	23,497	3,716	3,989	4,337	9	13
Minnesota	15,751	16,923	18,387	9,050	9,629	10,560	3,690	3,943	4,262	20	16
Mississippi	5,531	5,946	6,457	3,103	3,296	3,612	2,096	2,241	2,421	33	51
Missouri	17,333	18,631	20,261	10,522	11,198	12,277	3,380	3,616	3,914	17	22
Montana	2,139	2,299	2,493	1,188	1,266	1,388	2,634	2,821	3,048	47	40
Nebraska	4,972	5,353	5,821	2,880	3,066	3,361	3,114	3,345	3,631	34	31
Nevada	3,988	4,272	4,645	2,626	2,790	3,058	3,838	3,985	4,196	38	14
New Hampshire	4,691	5,040	5,494	3,035	3,226	3,538	4,356	4,594	4,914	35	7
New Jersey	40,506	43,453	47,269	25,258	26,870	29,482	5,252	5,603	6,063	7	2
New Mexico	3,904	4,196	4,556	2,244	2,387	2,617	2,553	2,691	2,867	39	46
New York	77,852	83,634	91,005	47,945	51,014	55,923	4,360	4,675	5,078	2	5
North Carolina	19,390	20,845	22,668	11,354	12,065	13,229	2,989	3,176	3,414	14	35
North Dakota	1,911	2,051	2,224	1,105	1,176	1,289	2,831	3,030	3,276	48	38
Ohio	37,174	39,893	43,311	21,506	22,873	25,081	3,449	3,703	4,022	8	20
Oklahoma	9,219	9,901	10,737	5,389	5,730	6,266	2,788	2,963	3,180	27	39
Oregon	8,659	9,293	10,077	4,907	5,224	5,727	3,165	3,382	3,651	29	28
Pennsylvania	42,896	46,010	49,950	25,220	26,832	29,427	3,592	3,850	4,178	6	18
Rhode Island	3,818	4,094	4,446	2,235	2,377	2,607	3,853	4,107	4,437	40	12
South Carolina	9,141	9,818	10,663	5,248	5,575	6,112	2,636	2,796	2,999	28	43
South Dakota	1,837	1,978	2,151	1,047	1,114	1,222	2,583	2,771	3,003	49	44
Tennessee	14,475	15,546	16,901	8,601	9,137	10,019	2,960	3,155	3,405	21	36
Texas	54,847	58,871	63,996	33,754	35,885	39,337	3,194	3,352	3,563	3	30
Utah	4,095	4,400	4,778	2,296	2,440	2,676	2,392	2,521	2,687	37	50
Vermont	1,775	1,903	2,065	1,063	1,132	1,241	3,209	3,410	3,661	50	27
Virginia	22,428	24,111	26,261	13,970	14,856	16,295	3,748	3,976	4,274	11	15
Washington	16,431	17,599	19,099	9,917	10,548	11,570	3,575	3,781	4,052	18	19
West Virginia	4,524	4,850	5,258	2,600	2,764	3,030	2,395	2,577	2,806	36	49
Wisconsin	15,957	17,111	18,550	9,028	9,607	10,534	3,310	3,540	3,829	19	25
Wyoming	1,420	1,523	1,650	847	902	988	2,880	3,076	3,313	51	37
Dist. of Columbia	3,097	3,323	3,610	1,919	2,040	2,237	4,995	5,386	5,879	43	3

Source: Total U.S. taxes as shown in the Fiscal Year 1990 Budget of the U.S. Government.
Computations of total and per capita tax burden by state were made by Tax Foundation.

TABLE 2

ESTIMATED TOTAL TAX BURDEN BY STATE
FISCAL YEARS 1980-1990
($MILLIONS)

	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
Total	$506,288	$581,595	$597,472	$580,619	$645,043	$709,400	$744,578	$830,536	$884,364	$949,627	$1,032,453
Alabama	6,582	7,444	7,583	7,204	8,276	8,996	9,340	10,209	10,775	11,576	12,579
Alaska	1,468	1,512	1,679	1,882	2,266	2,355	2,394	2,419	2,269	2,430	2,637
Arizona	5,012	6,107	6,612	6,391	7,257	8,271	8,944	10,209	10,964	11,788	12,825
Arkansas	3,493	4,129	4,137	3,929	4,557	5,011	5,038	5,633	5,852	6,290	6,823
California	58,780	68,570	70,717	68,758	77,503	86,183	92,012	104,606	113,203	121,620	132,307
Colorado	6,430	7,619	8,271	8,587	9,450	10,178	10,588	11,322	11,564	12,423	13,510
Connecticut	8,860	10,236	10,945	10,754	11,873	13,282	14,281	16,402	17,979	19,295	21,027
Delaware	1,519	1,687	1,711	1,692	1,845	1,994	2,251	2,486	2,788	2,996	3,255
Florida	19,391	22,973	25,896	25,429	29,189	33,177	35,440	40,820	45,687	49,109	53,515
Georgia	9,569	11,167	11,819	11,658	13,523	15,395	16,266	18,782	20,286	21,791	23,593
Hawaii	2,228	2,559	2,596	2,502	2,813	2,974	3,082	3,449	3,755	4,034	4,388
Idaho	1,671	1,919	1,924	1,804	2,062	2,179	2,332	2,455	2,521	2,707	2,934
Illinois	31,187	34,779	34,788	32,758	34,703	38,475	39,545	43,850	46,237	49,609	53,920
Indiana	12,404	14,133	13,386	12,544	13,620	14,915	15,229	16,590	17,634	18,954	20,622
Iowa	6,683	7,386	7,358	6,572	7,164	8,078	7,605	8,208	8,613	9,254	10,043
Kansas	5,417	6,456	6,364	6,321	6,954	7,480	7,491	8,285	8,424	9,055	9,841
Kentucky	6,480	7,503	7,239	6,962	7,770	8,502	8,396	9,108	9,755	10,471	11,372
Louisiana	7,797	9,306	10,313	10,348	11,023	11,522	11,336	11,560	11,240	12,057	13,082
Maine	1,873	2,152	2,219	2,167	2,489	2,752	2,845	3,268	3,702	3,975	4,318
Maryland	10,784	12,097	12,478	12,093	13,477	15,193	16,764	18,351	19,810	21,299	23,199
Massachusetts	13,265	15,180	15,960	15,931	18,155	20,451	21,764	24,874	27,402	29,422	32,033
Michigan	23,644	26,521	24,032	21,850	24,014	26,213	28,534	32,959	34,147	36,609	39,749
Minnesota	9,417	10,469	10,761	10,161	11,307	12,487	12,880	14,450	15,751	16,923	18,387
Mississippi	3,493	4,129	4,238	4,172	4,610	4,948	4,896	5,345	5,531	5,946	6,457
Missouri	10,430	12,155	11,762	11,303	12,820	14,124	14,838	16,292	17,333	18,631	20,261
Montana	1,620	1,803	1,855	1,723	1,948	2,046	2,000	2,160	2,139	2,299	2,493
Nebraska	3,443	3,955	3,932	3,582	4,009	4,433	4,491	4,774	4,972	5,353	5,821
Nevada	1,975	2,326	2,550	2,448	2,677	3,005	3,124	3,580	3,988	4,272	4,645
New Hampshire	1,975	2,326	2,394	2,380	2,767	3,142	3,458	4,056	4,691	5,040	5,494
New Jersey	19,948	22,566	23,889	23,602	26,956	29,802	31,909	36,840	40,506	43,453	47,269
New Mexico	2,228	2,733	2,705	2,767	3,137	3,409	3,481	3,822	3,904	4,196	4,556
New York	42,528	47,749	48,886	48,355	53,579	59,251	64,161	72,710	77,852	83,634	91,005
North Carolina	10,176	11,632	12,148	11,636	13,478	15,225	15,939	17,920	19,390	20,845	22,668
North Dakota	1,316	1,512	1,655	1,577	1,859	1,889	1,790	1,887	1,911	2,051	2,224
Ohio	25,517	28,556	27,795	26,012	28,197	30,657	32,030	35,304	37,174	39,893	43,311
Oklahoma	5,924	7,270	7,651	8,154	8,692	9,101	9,106	9,548	9,219	9,901	10,737
Oregon	6,025	6,805	6,567	5,965	6,546	7,047	7,298	8,074	8,659	9,293	10,077
Pennsylvania	26,681	30,243	30,447	29,305	31,941	34,297	36,306	40,029	42,896	46,010	49,950
Rhode Island	2,025	2,385	2,458	2,308	2,635	2,896	3,059	3,434	3,818	4,094	4,446
South Carolina	5,063	5,758	5,946	5,806	6,662	7,391	7,523	8,440	9,141	9,818	10,663
South Dakota	1,215	1,396	1,397	1,320	1,478	1,641	1,586	1,737	1,837	1,978	2,151
Tennessee	8,202	9,538	9,664	9,188	10,670	11,605	11,984	13,315	14,475	15,546	16,901
Texas	30,985	36,350	41,233	42,581	46,162	50,557	52,461	55,196	54,847	58,871	63,996
Utah	2,430	2,850	2,994	2,965	3,384	3,669	3,666	3,940	4,095	4,400	4,778
Vermont	861	1,047	1,068	1,056	1,184	1,286	1,384	1,603	1,775	1,903	2,065
Virginia	11,695	13,493	13,945	13,939	15,802	17,305	18,228	20,565	22,428	24,111	26,261
Washington	9,873	11,806	12,540	11,727	12,607	13,232	13,718	15,607	16,431	17,599	19,099
West Virginia	3,493	3,955	3,970	3,790	4,088	4,183	4,135	4,459	4,524	4,850	5,258
Wisconsin	10,075	11,806	11,312	11,085	12,019	13,153	13,448	15,080	15,957	17,111	18,550
Wyoming	1,164	1,396	1,537	1,504	1,540	1,537	1,537	1,543	1,420	1,523	1,650
Dist. of Columbia	1,975	2,152	2,146	2,070	2,310	2,506	2,660	2,973	3,097	3,323	3,610

Source: Total U.S. taxes as shown in the Budget of the U.S. Government for fiscal years 1980 through 1990.
Computations of total tax burden by state were made by Tax Foundation.

TABLE 3

PERCENT OF TOTAL FEDERAL TAX BURDEN BY STATE
FISCAL YEARS 1980-1990

	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
U.S. Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Alabama	1.30	1.28	1.27	1.24	1.28	1.27	1.25	1.23	1.22	1.22	1.22
Alaska	.29	.26	.28	.32	.35	.33	.32	.29	.26	.26	.26
Arizona	.99	1.05	1.11	1.10	1.13	1.17	1.20	1.23	1.24	1.24	1.24
Arkansas	.69	.71	.69	.68	.71	.71	.68	.68	.66	.66	.66
California	11.61	11.79	11.84	11.84	12.02	12.15	12.36	12.59	12.80	12.80	12.80
Colorado	1.27	1.31	1.38	1.38	1.47	1.43	1.42	1.36	1.31	1.31	1.31
Connecticut	1.75	1.76	1.83	1.85	1.84	1.87	1.92	1.97	2.03	2.03	2.03
Delaware	.30	.29	.29	.29	.29	.28	.30	.30	.32	.32	.32
Florida	3.83	3.95	4.33	4.38	4.53	4.68	4.76	4.91	5.17	5.17	5.17
Georgia	1.89	1.92	1.98	2.01	2.10	2.17	2.18	2.26	2.29	2.29	2.29
Hawaii	.44	.44	.43	.43	.44	.42	.41	.42	.42	.42	.42
Idaho	.33	.33	.32	.31	.32	.31	.31	.30	.29	.29	.29
Illinois	6.16	5.98	5.82	5.64	5.38	5.42	5.31	5.28	5.23	5.23	5.23
Indiana	2.45	2.43	2.24	2.16	2.11	2.10	2.05	2.00	1.99	1.99	1.99
Iowa	1.32	1.27	1.23	1.13	1.11	1.14	1.02	.99	.97	.97	.97
Kansas	1.07	1.11	1.07	1.09	1.08	1.05	1.01	1.00	.95	.95	.95
Kentucky	1.28	1.29	1.21	1.20	1.20	1.20	1.13	1.10	1.10	1.10	1.10
Louisiana	1.54	1.60	1.73	1.78	1.71	1.62	1.52	1.39	1.27	1.27	1.27
Maine	.37	.37	.37	.37	.39	.39	.38	.39	.42	.42	.42
Maryland	2.13	2.08	2.09	2.08	2.09	2.14	2.25	2.21	2.24	2.24	2.24
Massachusetts	2.62	2.61	2.67	2.74	2.81	2.88	2.92	2.99	3.10	3.10	3.10
Michigan	4.67	4.56	4.02	3.76	3.72	3.70	3.83	3.97	3.86	3.86	3.86
Minnesota	1.86	1.80	1.80	1.75	1.75	1.76	1.73	1.74	1.78	1.78	1.78
Mississippi	.69	.71	.71	.72	.71	.70	.66	.64	.63	.63	.63
Missouri	2.06	2.09	1.97	1.95	1.99	1.99	1.99	1.98	1.96	1.96	1.96
Montana	.32	.31	.31	.30	.30	.29	.27	.26	.24	.24	.24
Nebraska	.68	.68	.66	.62	.62	.62	.60	.57	.56	.56	.56
Nevada	.39	.40	.43	.42	.42	.42	.42	.43	.45	.45	.45
New Hampshire	.39	.40	.40	.41	.43	.44	.42	.49	.53	.53	.53
New Jersey	3.94	3.88	4.00	4.06	4.18	4.20	4.29	4.44	4.58	4.58	4.58
New Mexico	.44	.47	.45	.48	.49	.48	.47	.46	.44	.44	.44
New York	8.99	8.21	8.18	8.33	8.31	8.35	8.62	8.75	8.80	8.80	8.80
North Carolina	2.01	2.00	2.03	2.00	2.09	2.15	2.14	2.16	2.19	2.19	2.19
North Dakota	.26	.26	.28	.27	.29	.27	.24	.23	.22	.22	.22
Ohio	5.04	4.91	4.65	4.48	4.37	4.32	4.30	4.25	4.20	4.20	4.20
Oklahoma	1.17	1.25	1.28	1.40	1.35	1.28	1.22	1.15	1.04	1.04	1.04
Oregon	1.19	1.17	1.10	1.03	1.01	.99	.98	.97	.98	.98	.98
Pennsylvania	5.27	5.20	5.10	5.05	4.95	4.83	4.88	4.82	4.85	4.85	4.85
Rhode Island	.40	.41	.41	.40	.41	.41	.41	.41	.43	.43	.43
South Carolina	1.00	.99	1.00	1.00	1.03	1.04	1.01	1.02	1.03	1.03	1.03
South Dakota	.24	.24	.23	.23	.23	.23	.21	.21	.21	.21	.21
Tennessee	1.62	1.64	1.62	1.58	1.65	1.64	1.61	1.60	1.64	1.64	1.64
Texas	6.12	6.25	6.90	7.33	7.16	7.13	7.05	6.65	6.20	6.20	6.20
Utah	.48	.49	.50	.51	.52	.52	.49	.47	.46	.46	.46
Vermont	.17	.18	.18	.18	.18	.18	.19	.19	.20	.20	.20
Virginia	2.31	2.32	2.33	2.40	2.45	2.44	2.45	2.48	2.54	2.54	2.54
Washington	1.95	2.03	2.10	2.02	1.95	1.87	1.84	1.88	1.86	1.86	1.86
West Virginia	.69	.68	.66	.65	.63	.59	.56	.54	.51	.51	.51
Wisconsin	1.99	2.03	1.89	1.91	1.86	1.85	1.81	1.82	1.80	1.80	1.80
Wyoming	.23	.24	.26	.26	.24	.22	.21	.19	.16	.16	.16
Dist. of Columbia	.39	.37	.36	.36	.36	.35	.36	.36	.35	.35	.35

Source: Total U.S. taxes as shown in the Budget of the U.S. Government for fiscal years 1980 through 1990. Computations of total tax burden by state were made by Tax Foundation.

TABLE 4

ESTIMATED TOTAL FEDERAL TAX BURDEN PER CAPITA BY STATE
FISCAL YEARS 1980-1989

	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
U.S. Total	$2,286	$2,542	$2,587	$2,490	$2,738	$2,982	$3,090	$3,414	$3,598	$3,825	$4,118
Alabama	1,732	1,898	1,929	1,819	2,094	2,234	2,311	2,505	2,622	2,799	3,024
Alaska	3,652	3,670	4,007	4,173	4,340	4,676	4,377	4,358	4,163	4,301	4,501
Arizona	1,998	2,200	2,328	2,198	2,365	2,590	2,725	2,991	3,142	3,278	3,461
Arkansas	1,595	1,792	1,798	1,714	1,960	2,148	2,136	2,371	2,446	2,623	2,841
California	2,557	2,859	2,885	2,742	3,012	3,324	3,422	3,806	4,006	4,214	4,488
Colorado	2,278	2,577	2,747	2,773	2,911	3,115	3,210	3,408	3,447	3,637	3,886
Connecticut	2,845	3,267	3,476	3,396	3,807	4,215	4,485	5,124	5,575	5,959	6,466
Delaware	2,619	2,802	2,852	2,801	3,050	3,239	3,590	3,890	4,283	4,553	4,894
Florida	2,152	2,311	2,477	2,388	2,630	2,927	3,031	3,409	3,692	3,857	4,084
Georgia	1,858	2,022	2,096	2,046	2,325	2,613	2,678	3,029	3,203	3,381	3,612
Hawaii	2,408	2,609	2,622	2,492	2,694	2,819	2,878	3,206	3,414	3,612	3,866
Idaho	1,810	2,003	1,987	1,856	2,056	2,108	2,295	2,428	2,509	2,673	2,876
Illinois	2,779	3,026	3,029	2,860	3,045	3,343	3,425	3,789	3,986	4,270	4,634
Indiana	2,293	2,551	2,455	2,296	2,517	2,698	2,771	3,012	3,186	3,422	3,720
Iowa	2,304	2,524	2,546	2,265	2,498	2,765	2,644	2,887	3,052	3,292	3,588
Kansas	2,271	2,711	2,658	2,609	2,859	3,063	3,039	3,349	3,382	3,613	3,902
Kentucky	1,823	2,022	1,977	1,898	2,100	2,250	2,248	2,435	2,612	2,798	3,032
Louisiana	1,922	2,188	2,360	2,344	2,439	2,685	2,530	2,564	2,520	2,705	2,936
Maine	1,701	1,896	1,950	1,910	2,174	2,356	2,429	2,769	3,095	3,301	3,560
Maryland	2,599	2,854	2,909	2,825	3,131	3,475	3,791	4,079	4,325	4,606	4,969
Massachusetts	2,300	2,638	2,755	2,750	3,175	3,537	3,731	4,254	4,668	4,999	5,430
Michigan	2,562	2,842	2,621	2,412	2,708	2,872	3,154	3,609	3,716	3,989	4,337
Minnesota	2,304	2,541	2,623	2,448	2,735	2,977	3,058	3,412	3,690	3,943	4,262
Mississippi	1,450	1,619	1,671	1,630	1,777	1,885	1,862	2,024	2,096	2,241	2,421
Missouri	2,135	2,458	2,374	2,278	2,594	2,814	2,941	3,202	3,380	3,616	3,914
Montana	2,051	2,268	2,331	2,138	2,364	2,452	2,401	2,621	2,634	2,821	3,048
Nebraska	2,182	2,505	2,487	2,251	2,515	2,751	2,786	2,980	3,114	3,345	3,631
Nevada	2,705	2,820	2,917	2,690	2,866	3,119	3,241	3,624	3,838	3,985	4,196
New Hampshire	2,191	2,488	2,533	2,477	2,855	3,135	3,414	3,888	4,356	4,584	4,914
New Jersey	2,716	3,038	3,218	3,164	3,624	3,966	4,202	4,811	5,252	5,603	6,063
New Mexico	1,767	2,074	2,011	2,007	2,180	2,364	2,354	2,538	2,553	2,691	2,867
New York	2,420	2,724	2,774	2,734	3,056	3,383	3,602	4,083	4,360	4,675	5,078
North Carolina	1,807	1,957	2,025	1,919	2,199	2,450	2,521	2,800	2,989	3,176	3,414
North Dakota	1,994	2,302	2,504	2,333	2,706	2,759	2,591	2,763	2,831	3,030	3,276
Ohio	2,378	2,627	2,581	2,412	2,660	2,851	2,986	3,284	3,449	3,703	4,022
Oklahoma	2,022	2,372	2,433	2,525	2,544	2,732	2,716	2,853	2,788	2,963	3,180
Oregon	2,331	2,537	2,468	2,249	2,472	2,542	2,708	2,982	3,165	3,382	3,651
Pennsylvania	2,279	2,543	2,565	2,471	2,712	2,889	3,066	3,365	3,592	3,850	4,178
Rhode Island	2,185	2,500	2,571	2,402	2,777	3,016	3,150	3,508	3,853	4,107	4,437
South Carolina	1,713	1,826	1,861	1,797	2,014	2,212	2,220	2,472	2,636	2,796	2,999
South Dakota	1,766	2,011	2,045	1,911	2,117	2,329	2,230	2,443	2,583	2,771	3,003
Tennessee	1,858	2,047	2,090	1,967	2,278	2,431	2,501	2,754	2,960	3,155	3,405
Texas	2,271	2,510	2,732	2,722	2,813	3,115	3,123	3,235	3,194	3,352	3,563
Utah	1,728	1,911	1,928	1,869	2,000	2,145	2,181	2,323	2,392	2,521	2,687
Vermont	1,732	2,025	2,058	2,039	2,246	2,394	2,567	2,942	3,209	3,410	3,661
Virginia	2,244	2,491	2,545	2,516	2,822	3,042	3,158	3,514	3,748	3,976	4,274
Washington	2,450	2,827	2,938	2,738	2,901	2,972	3,076	3,460	3,575	3,781	4,052
West Virginia	1,847	2,000	2,033	1,947	2,095	2,128	2,140	2,330	2,395	2,577	2,806
Wisconsin	2,122	2,489	2,375	2,317	2,545	2,735	2,811	3,144	3,310	3,540	3,829
Wyoming	2,478	2,890	3,043	2,931	2,889	2,854	2,978	3,014	2,880	3,076	3,313
Dist. of Columbia	3,061	3,373	3,422	3,290	3,799	4,170	4,270	4,757	4,995	5,386	5,879

Source: Total U.S. taxes as shown in the Budget of the U.S. Government for fiscal years 1980 through 1990. Computations of per capita tax burden by state were made by Tax Foundation.